

Article - Local Government

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§27–703.

(a) When the board of drainage commissioners has estimated the total cost of the drainage project as provided under § 27–701 of this subtitle, the board shall immediately prepare 10 assessment lists to cover the period of the bond issue, providing:

(1) the names of the landowners in the drainage district as determined from the public records;

(2) a brief description of the tracts of land assessed; and

(3) the amount of the assessment against each tract of land.

(b) (1) The assessment lists shall provide assessments sufficient for:

(i) the payment of principal and interest on the bond issue;
and

(ii) the amounts that have to be paid for collection and handling of the assessments.

(2) The assessment list shall provide assessments for each year of the bond issue beginning with the third year and ending with the 12th year.

(c) (1) Each assessment list shall:

(i) specify the time when the assessment is collectible; and

(ii) be numbered in order.

(2) The amount assessed against each tract of land shall be based on the benefit received, as shown by the classification and ratio of assessments made by the board of viewers.

(d) The assessment lists shall be signed by the chair and secretary of the board of drainage commissioners.

(e) After the designated officer has attached an order to each assessment list directing the collection of the assessments, one copy of each assessment list shall be:

- (1) filed with the drainage record; and
- (2) delivered to the county tax collector.

(f) After the assessment list is filed and delivered, the assessments constitute a lien, second only to State and county real property taxes, on the land assessed for the payment of bonds and the interest on the bonds as the payment becomes due.

(g) The assessments shall be due and payable annually on the first Monday in January.

(h) Each assessment shall be collected in the same manner and by the same officer as State and county real property taxes.

(i) (1) If the assessments are not paid in full on or before April 30 following the due date, the county tax collector shall sell the delinquent land.

(2) The sale of land shall be between 10 a.m. and 4 p.m. at the courthouse door of the county in which the land is located.

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